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INCOME AND OTHER FEDERAL TAXES. By Henry Campbell Black, LL.D.
Fourth edition. Kansas City: Vernon Law Book Company. 1919.
pp. xxi, 704.

The passage of the Revenue Act of 1918 [1919] required a new edition of Judge Black's standard treatise on the Income Tax. The new law, together with the decisions of two years and the rulings of the Department, has called for a twenty-per-cent increase in the size of the book. The work appears to be done with care, and the statements of the text are sound. If a case that might be discussed is occasionally omitted, it may be laid to the newness of the subject, and to the extreme pressure of time on an author who has to get out two new editions of a book within two years. In short, Black's "Income Taxes" is an excellent book on a puzzling subject of universal interest; and each successive edition makes it more valuable.

BARNES' FEDERAL CODE: containing all federal statutes of general and public nature now in force. Edited by Uriah Barnes. Charleston, West Virginia: Virginian Law Book Company. 1919. pp. civ, 2831.

In the one hundred and thirty years during which Congress has been busily enacting statutes a vast mass of legislation has accumulated, contained in some forty bulky volumes, entitled the "Statutes at Large." So formidable grew the proportions of these books of statutes and so intricate and confused a body of law resulted, — part of the statutes being obsolete and half forgotten and other parts being mutually conflicting, — that as early as 1874 Congress authorized a revision of existing laws, and the publication in a single volume of the Revised Statutes, containing all the unrepealed laws in force up to December 1, 1873, to and including volume seventeen of the Statutes at Large. In 1878 a second edition of the Revised Statutes was published. This was followed in 1891 by a Supplement to the Revised Statutes, covering the period from 1874 to 1891, and comprising the statutes contained in volumes eighteen to twenty-six of the Statutes at Large. In 1901 a second volume of the Supplement was published; but since that time no further Revisions or Supplements have appeared.

With a view, however, of simplifying the arrangement and avoiding the perplexities and confusion of the law as set forth in the Statutes at Large, various collections of federal statutes, conveniently arranged and classified under leading topics, have been published from time to time under the name of United States Compiled Statutes.¹ "Barnes' Federal Code," published in 1919, is the most recent contribution in this field. It comprises a collection of all the United States Statutes of general and public nature in force at the present time, and follows in the main the order and arrangement of previous editions of Compiled Statutes. The marked and admirable quality of the book is its extreme compactness, — the great mass of existing statutes being contained in full within the limits of a single volume, attractive in appearance, and easily handled and carried. Through the means of thin paper and excellent typography the size of the book has been reduced to proportions never before attained in any previous edition of United States Statutes.

Parallel Reference Tables show the corresponding section numbers in the

¹ These collections include the five-volume edition of Compiled Statutes of 1913 published by the West Publishing Company, the twelve volume edition of Compiled Statutes, 1916, Annotated, published by the same company, the five volume edition of Annotated Statutes published the same year by T. H. Flood and Company, and the recent single volume edition of Compiled Statutes, 1918, published by the West Publishing Company, — a compact, though somewhat large and bulky volume.

chronological list of laws, in the United States Revised Statutes, in the Federal Statutes Annotated (Second Edition, 1916), and in the United States Compiled Statutes (1916). A general index at the end adds to the value of the book. Some will be inclined to regret, however, the omission throughout the body of the book of lists of section headings following each title or chapter heading, — an omission doubtless due to the effort for extreme compactness.

FRANCIS BOWES SAYRE.

THE RESULTS OF MUNICIPAL LIGHTING IN MASSACHUSETTS. By Edmond Earle Lincoln, M.A., Ph.D. Being No. XXVII of the Hart, Schaffner, and Marx Prize Essays. Boston and New York: Houghton Mifflin Company. 1918. pp. xx, 484.

A municipal plant is not expected to earn a profit, therefore it does not; that appears to be the result of this thorough comparative study of Massachusetts municipal electric-lighting plants, and of the same number of private plants comparable in size and general conditions and in extent of territory served. After a scholarly and impartial examination, the author concludes that both partisans and opponents of municipal commercial activities have been extravagant in their claims. Municipal plants are conservative; they do not reach out for new business, or seek to develop their own territory to the fullest extent. They are not very expertly managed; but they serve communities which might not be covered by private enterprise. They suffer waste by lack of enterprise, and by mistakes of management — seldom by actual dishonesty; but on the other hand they do not undertake to exploit their patrons for private gain.

The work is decidedly interesting to lawyers, since it concerns a controversy about city government in settling which lawyers take an active part. Its only strictly legal chapter is an excellent one on the history of Massachusetts legislation on the subject.

A full bibliography, a statistical appendix, and many tables and charts make this a work of scholarly value to anyone interested in the thorough and impartial study of the problem.

LEGAL AND POLITICAL STATUS OF WOMEN IN IOWA. By Ruth A. Gallaher. Iowa State Historical Society.

BROKEN HOMES. By Joanna C. Colcord. New York: Russell Sage Foundation.

AMERICAN MARRIAGE LAWS. By Fred S. Hall and Elisabeth W. Brooke. New York: Russell Sage Foundation.